

Exhibit 3

Agreement #: **PA00237816**

System Creation Date: **Jan/24/2019**

Vendor: 000983569 HANKOOK TIRE AMERICA CORP		SEARS HOLDINGS MANAGEMENT CORP Subsidy Program Agreement 3333 Beverly Road Hoffman Estates, IL 60179											
Factor: HANA FINANCIAL INC													
Account Manager Address: 333 Commerce Street Suite 600 Nashville, TN 37201		Account Manager: Smouter, Terry		Phone: 615-496-2813	Extension:								
		Account Manager Email: Terry.Smouter@HankookTireUSA.com		Fax:									
Buyer Name: Roman, Eric		Buyer Email: zz@searshc.com	Buyer Phone:	Buyer Fax:	Dept: Location:								
General Desc: Marketing Support & Promotional Support: Vendor agrees to provide Sears 3% Marketing Support rebates and 3% Promotional Support rebates on purchases of RoadHandler and Laufenn.													
Desc: Vendor shall pay SHMC the following dollar amount to support the sale of the following merchandise during the effective term. 3% Marketing Support: \$215,341.75 / 3% Promotional Support: \$215,341.75			Detailed Billing Information <table border="1"> <thead> <tr> <th>Amount</th> <th>Bill Date</th> <th>Amount</th> <th>Bill Date</th> </tr> </thead> <tbody> <tr> <td>\$430,683.50</td> <td>02/01/19</td> <td></td> <td></td> </tr> </tbody> </table>			Amount	Bill Date	Amount	Bill Date	\$430,683.50	02/01/19		
Amount	Bill Date	Amount	Bill Date										
\$430,683.50	02/01/19												
Terms and Conditions: Feb/04/2018 - Feb/02/2019 Category: Volume Discount - Percent of Purchases Formula: Fixed Amount Subsidy Est.: \$430,683.50 Cap: Billing Method: SHMC Debit Memo JA: VBU/Division/Line/Item: 628/095//			Tiers:										

1. Effective Term. Vendor's obligations under this Subsidy Program Agreement (the "Agreement") shall accrue throughout the Effective Term specified above (and any applicable renewal term indicated in the Program Description), but the provisions regarding billing and payment of Vendor funding shall continue in effect until 30 days after the last "Date to be Billed" shown above (the "Billing Date").

2. Billing/Payment Terms. All Vendor funding payable under each Program above shall be immediately due and payable on the Billing Date. SHMC may collect such funding through the Billing Method described above or SHMC may demand payments of such amounts by check at any time after the Billing Date. The amounts to be billed under some Programs shown above are based on SHMC good faith estimates of future purchases, sales or costs. If so, within 10 days after the end of the term, SHMC shall calculate the actual Vendor funding accrued under such Program, and Vendor shall pay any additional amounts due immediately upon demand.

3. Estimated Subsidy. Any estimates of Program subsidies are for SHMC internal planning purposes only and are not binding on either party. The amounts and terms of any Vendor funding shall be determined solely in accordance with the Program Description above.

Vendor - By: <i>[Signature]</i>	Title:	Date:
SHMC - By: <i>[Signature]</i>	Title: <i>Category Manager</i>	Date: <i>01/24/2019</i>
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:

Agreement #: **PA00237817**

System Creation Date:

Jan/24/2019

Vendor: 000983569 HANKOOK TIRE AMERICA CORP		SEARS HOLDINGS MANAGEMENT CORP Subsidy Program Agreement 3333 Beverly Road Hoffman Estates, IL 60179											
Factor: HANA FINANCIAL INC													
Account Manager Address: 333 Commerce Street Suite 600 Nashville, TN 37201		Account Manager: Smouter, Terry		Phone: 615-496-2813	Extension:								
		Account Manager Email: Terry.Smouter@HankookTireUSA.com		Fax:									
Buyer Name: Roman, Eric		Buyer Email: zz@searshc.com	Buyer Phone:	Buyer Fax:	Dept: Location:								
General Desc: Additional Discount: Vendor agrees to provide Sears an additional 1.25% discount on invoices for all Hankook and Laufenn purchases.													
Desc: Vendor shall pay SHMC the following dollar amount to support the sale of the following merchandise during the effective term. 1.25% Additional Discount (Hankook & Laufenn): \$18,595.73			Detailed Billing Information <table border="1"> <thead> <tr> <th>Amount</th> <th>Bill Date</th> <th>Amount</th> <th>Bill Date</th> </tr> </thead> <tbody> <tr> <td>\$18,595.73</td> <td>02/01/19</td> <td></td> <td></td> </tr> </tbody> </table>			Amount	Bill Date	Amount	Bill Date	\$18,595.73	02/01/19		
Amount	Bill Date	Amount	Bill Date										
\$18,595.73	02/01/19												
Terms and Conditions: Feb/04/2018 - Feb/02/2019 Category: Volume Discount - Percent of Purchases Formula: Fixed Amount Subsidy Est.: \$18,595.73 Cap: Billing Method: SHMC Debit Memo JA: VBU/Division/Line/Item: 628/095//			Tiers:										

1. Effective Term. Vendor's obligations under this Subsidy Program Agreement (the "Agreement") shall accrue throughout the Effective Term specified above (and any applicable renewal term indicated in the Program Description), but the provisions regarding billing and payment of Vendor funding shall continue in effect until 30 days after the last "Date to be Billed" shown above (the "Billing Date").

2. Billing/Payment Terms. All Vendor funding payable under each Program above shall be immediately due and payable on the Billing Date. SHMC may collect such funding through the Billing Method described above or SHMC may demand payments of such amounts by check at any time after the Billing Date. The amounts to be billed under some Programs shown above are based on SHMC good faith estimates of future purchases, sales or costs. If so, within 10 days after the end of the term, SHMC shall calculate the actual Vendor funding accrued under such Program, and Vendor shall pay any additional amounts due immediately upon demand.

3. Estimated Subsidy. Any estimates of Program subsidies are for SHMC internal planning purposes only and are not binding on either party. The amounts and terms of any Vendor funding shall be determined solely in accordance with the Program Description above.

Vendor - By: <i>X</i>	Title:	Date:
SHMC - By: <i>Eric Roman</i>	Title: <i>Category Manager</i>	Date: <i>01/24/2019</i>
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:

Agreement #: **PA00237818**

System Creation Date: **Jan/24/2019**

Vendor: 000983569 HANKOOK TIRE AMERICA CORP		SEARS HOLDINGS MANAGEMENT CORP Subsidy Program Agreement 3333 Beverly Road Hoffman Estates, IL 60179											
Factor: HANA FINANCIAL INC													
Account Manager Address: 333 Commerce Street Suite 600 Nashville, TN 37201		Account Manager: Smouter, Terry		Phone: 615-496-2813	Extension:								
		Account Manager Email: Terry.Smouter@HankookTireUSA.com		Fax:									
Buyer Name: Roman, Eric		Buyer Email: zz@searshe.com	Buyer Phone:	Buyer Fax:	Dept: Location:								
General Desc: Net Unit Purchases Fixed Payments: Vendor agrees to provide Sears fixed amounts calculated on net units purchase as follows: \$1.00 per tire for G-Fit and S-Fit. \$1.25 per tire for X-Fit.													
Desc: Vendor shall pay SHMC the following dollar amount to support the sale of the following merchandise during the effective term. \$1 per G-Fit & S-Fit tire purchased: \$86,068 / \$1.25 per X-Fit tire purchased: \$55,773.75			Detailed Billing Information <table border="1"> <thead> <tr> <th>Amount</th> <th>Bill Date</th> <th>Amount</th> <th>Bill Date</th> </tr> </thead> <tbody> <tr> <td>\$141,841.75</td> <td>02/01/19</td> <td></td> <td></td> </tr> </tbody> </table>			Amount	Bill Date	Amount	Bill Date	\$141,841.75	02/01/19		
Amount	Bill Date	Amount	Bill Date										
\$141,841.75	02/01/19												
Terms and Conditions: Feb/04/2018 - Feb/02/2019 Category: Volume Discount - SRC - Sales/Margin/Markdowns Formula: Fixed Amount Subsidy Est.: \$141,841.75 Cap: Billing Method: SHMC Debit Memo JA: VBU/Division/Line/Item: 628/095//			Tiers:										

1. Effective Term. Vendor's obligations under this Subsidy Program Agreement (the "Agreement") shall accrue throughout the Effective Term specified above (and any applicable renewal term indicated in the Program Description), but the provisions regarding billing and payment of Vendor funding shall continue in effect until 30 days after the last "Date to be Billed" shown above (the "Billing Date").

2. Billing/Payment Terms. All Vendor funding payable under each Program above shall be immediately due and payable on the Billing Date. SHMC may collect such funding through the Billing Method described above or SHMC may demand payments of such amounts by check at any time after the Billing Date. The amounts to be billed under some Programs shown above are based on SHMC good faith estimates of future purchases, sales or costs. If so, within 10 days after the end of the term, SHMC shall calculate the actual Vendor funding accrued under such Program, and Vendor shall pay any additional amounts due immediately upon demand.

3. Estimated Subsidy. Any estimates of Program subsidies are for SHMC internal planning purposes only and are not binding on either party. The amounts and terms of any Vendor funding shall be determined solely in accordance with the Program Description above.

Vendor - By: <i>X</i>	Title:	Date:
SHMC - By: <i>[Signature]</i>	Title: <i>Category Manager</i>	Date: <i>01/24/09</i>
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:

Agreement #: PA00237819

System Creation Date: Jan/24/2019

Vendor: 000983569 HANKOOK TIRE AMERICA CORP		SEARS HOLDINGS MANAGEMENT CORP Subsidy Program Agreement 3333 Beverly Road Hoffman Estates, IL 60179											
Factor: HANA FINANCIAL INC													
Account Manager Address: 333 Commerce Street Suite 600 Nashville, TN 37201		Account Manager: Smouter, Terry		Phone: 615-496-2813	Extension:								
		Account Manager Email: Terry.Smouter@HankookTireUSA.com		Fax:									
Buyer Name: Roman, Eric		Buyer Email: zz@searshc.com	Buyer Phone:	Buyer Fax:	Dept: Location:								
General Desc: Special Order Freight Credit: Vendor agrees to provide Sears a 5% freight credit on all special order tire orders.													
Desc: Vendor shall pay SHMC the following dollar amount to support the sale of the following merchandise during the effective term. 5% Special Order Freight Credit: \$74,382.91			Detailed Billing Information <table border="1"> <thead> <tr> <th>Amount</th> <th>Bill Date</th> <th>Amount</th> <th>Bill Date</th> </tr> </thead> <tbody> <tr> <td>\$74,382.91</td> <td>02/01/19</td> <td></td> <td></td> </tr> </tbody> </table>			Amount	Bill Date	Amount	Bill Date	\$74,382.91	02/01/19		
Amount	Bill Date	Amount	Bill Date										
\$74,382.91	02/01/19												
Terms and Conditions: Feb/04/2018 - Feb/02/2019 Category: Volume Discount - Percent of Purchases Formula: Fixed Amount Subsidy Est.: \$74,382.91 Cap: Billing Method: SHMC Debit Memo JA: VBU/Division/Line/Item: 628/095//			Tiers:										

1. Effective Term. Vendor's obligations under this Subsidy Program Agreement (the "Agreement") shall accrue throughout the Effective Term specified above (and any applicable renewal term indicated in the Program Description), but the provisions regarding billing and payment of Vendor funding shall continue in effect until 30 days after the last "Date to be Billed" shown above (the "Billing Date"). 2. Billing/Payment Terms. All Vendor funding payable under each Program above shall be immediately due and payable on the Billing Date. SHMC may collect such funding through the Billing Method described above or SHMC may demand payments of such amounts by check at any time after the Billing Date. The amounts to be billed under some Programs shown above are based on SHMC good faith estimates of future purchases, sales or costs. If so, within 10 days after the end of the term, SHMC shall calculate the actual Vendor funding accrued under such Program, and Vendor shall pay any additional amounts due immediately upon demand. 3. Estimated Subsidy. Any estimates of Program subsidies are for SHMC internal planning purposes only and are not binding on either party. The amounts and terms of any Vendor funding shall be determined solely in accordance with the Program Description above.		
Vendor - By: <i>X</i>	Title:	Date:
SHMC - By: <i>E. Roman</i>	Title: <i>Category Manager</i>	Date: <i>01/24/2019</i>
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date:
SHMC - By:	Title:	Date: